

APPENDIX - 1.1

Part A: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund: All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.

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Part B: Layout of Finance Accounts

The new format of Finance Accounts introduced from the year 2009-2010, has been divided into two Volumes— Volume 1 and 2. Volume 1 represents the financial statements of the Government in summarized form while Volume 2 represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

Statement	Layout
Volume 1	
Statement No.1	Statement of Financial Position
Statement No.2	Statement of Receipts and Disbursements
Statement No.3	Statement of Receipts (Consolidated Fund)
Statement No.4	Statement of Expenditure (Consolidated Fund) by Function and Nature Notes to Accounts Appendix I: Cash Balances and Investment of Cash Balances
Volume 2	
Part - I	
Statement No. 5	Statement of Progressive Capital Expenditure
Statement No.6	Statement of Borrowings and other Liabilities
Statement No.7	Statement of Loans and Advances given by the Government
Statement No.8	Statement of Grants-in-Aid given by the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Voted and Charged Expenditure
Part – II	
Statement No.11	Detailed Statement of Revenue and Capital Receipts by minor heads
Statement No.12	Detailed Statement of Revenue Expenditure by minor heads
Statement No.13	Detailed Statement of Capital Expenditure
Statement No.14	Detailed Statement of Investments of the Government
Statement No.15	Detailed Statement of Borrowings and other Liabilities
Statement No.16	Detailed Statement on Loans and Advances given by the Government
Statement No.17	Detailed Statement on Sources and Application of funds for expenditure other than Revenue account
Statement No.18	Detailed Statement on Contingency Fund and other Public Account Transactions
Statement No.19	Detailed Statement on Investment of Earmarked Funds
Part – III : Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-Aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan Schemes)
VII	Direct transfer of central scheme funds to implementing agencies in the State
VIII	Summary of Balances
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XI	Statement of items for which allocation of balances as a result of reorganisation of States has not been finalized
XII	Maintenance expenditure with segregation of salary and non-salary portion

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Part C: Methodology Adopted for the Assessment of Fiscal Position

The norms/Ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

List of terms used in the Chapter I and basis for their calculation

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X) / Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	$\text{Debt stock} * \text{Interest spread} / 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the n^{th} root of the total percentage growth rate, where n is the number of years in the period being considered. $\text{CAGR} = [\text{Ending Value} / \text{Beginning Value}]^{(1/\text{no. of years})} - 1$

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Part D : State Profile

Sl. No.	Particulars	Figures	
1	Area	21,081 sq km	
2	Population		
	a. As per 2001 Census	8.89 Lakh	
	b. 2009-2010	9.87 Lakh	
3	Density of Population (2001) (All India Density = 325 persons per sq.km)	42 sq. km.	
4	Population below poverty line [^] (All India Average = 27.5 %)	12.60 per cent	
5	Literacy (2001) (All India Average = 64.8%)	88.80 per cent	
6	Infant Mortality (per 1000 live births) (All India Average = 53 per 1000 live births)	37	
7	Gross State Domestic Product (GSDP) 2009-10 at current prices	₹ 5,619.41 crore	
8	GSDP CAGR** (2000-01 to 2009-10)*	13.70 per cent	
9	Per capita GSDP CAGR (2000-01 to 2009-10)*	12.54 per cent	
10	GSDP CAGR (2000-01 to 2008-09)*		
	Mizoram	10.06 per cent	
	NE States	11.81 per cent	
11	Population Growth (2000-01 to 2009-10)		
	Mizoram	9.67 per cent	
	NE States	11.79 per cent	
Financial Data			
Particulars		Figures (in per cent)	
		2000-01 to 2008-09	
CAGR		2000-01 to 2009-10	
		NE States	Mizoram
a.	of Revenue Receipts.	14.87	15.66
b.	of Own Tax Revenue.	15.15	26.50
c.	of Non Tax Revenue.	17.53	18.66
d.	of Total Expenditure.	11.80	10.85
e.	of Capital Expenditure.	19.67	13.19
f.	of Revenue Expenditure on Education.	7.69	9.85
g.	of Revenue Expenditure on Health.	11.29	15.53
h.	of Salary and Wages#.	7.26	11.84
i.	of Pension.	11.03	15.58

[^] The level of poverty is being determined on different measures and the data furnished by Planning Commission & NSSO is one such indicator

* GSDP for Manipur, Assam, Mizoram and Meghalaya as per new series 2004-05

** Compound Annual Growth Rate

For the period 2003-04 to 2008-09 or 2009-2010 as the case may be

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round-<http://planningcommission.nic.in/data/database/Data0910/tab%2021.pdf>), Infant mortality rate (SRS Bulletin October, 2009), Density of population (Office of the Registrar General and census commissioner of India; Ministry of Home Affairs) and Literacy (Office of the Registrar General of India; Ministry of Home Affairs).

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Part E : Outcome Indicators of the State's Own Fiscal Correction Path (FCP)

(₹ in crore)

	Items	2006-07 (Actual)	2007-08 (Actual)	2008-09 (BE)	2008-09 (RE)	2009-10 (BE)	2010-11 (Proj)	2011-12 (Proj)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A.	Revenue Receipts:							
1.	Own Tax Revenue	67.62	77.51	74.56	94.82	116.29	140.25	169.14
2.	Own Non Tax Revenue	133.38	130.30	117.27	161.41	181.14	201.47	224.07
3.	Own Tax + Non Tax Revenue (1+2)	201.00	207.81	191.83	256.23	297.43	341.72	393.21
4.	Share in Central Taxes & Duties	288.05	363.36	427.81	427.81	393.40	454.39	525.94
5.	Plan Grants	837.08	789.99	910.73	1256.33	1313.50	1382.02	1457.39
6.	Non Plan Grants	642.82	678.58	687.50	761.38	1004.88	1099.41	1110.46
7.	Total Central Transfer (4 to 6)	1767.95	1831.93	2026.04	2445.52	2711.78	2935.82	3093.79
8.	Total Revenue Receipts (3+7)	1968.95	2039.74	2217.87	2701.75	3009.21	3277.54	3487.00
9.	Plan Expenditure	595.80	648.99	664.43	873.93	985.95	985.95	985.95
10.	Non Plan Expenditure	1121.49	1259.40	1368.21	1589.03	1845.74	1986.05	2135.00
	<i>of which</i>							
11.	Salary Expenditure	462.51	588.26	708.38	778.28	1034.77	1122.73	1218.16
12.	Pension	77.31	97.14	106.01	106.01	148.41	171.58	198.36
13.	Interest Payments	239.75	208.01	203.13	229.29	239.90	276.54	289.84
14.	Subsidies – General	-	-	-	-	-	-	-
15.	Subsidies – Power	-	-	-	-	-	-	-
16.	Total Revenue Expenditure (9+10)	1717.29	1908.39	2032.64	2462.96	2831.69	2972.00	3120.95
17.	Salary+ Interest Payments + Pension (11+12+13)	779.57	893.41	1017.52	1113.58	1423.08	1570.85	1706.36
18.	<i>As per cent of Revenue Receipts (17/8)</i>	39.59	43.80	45.88	41.22	47.29	47.93	48.93
19.	Revenue Surplus(+)/Deficit(-) (8-16)	251.66	131.35	185.23	238.79	177.52	305.54	366.05

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
B.	Consolidated Debt:							
1.	Outstanding debt and liability	2810.45	3062.46	3233.74	3276.08	3368.38	3530.38	3710.38
2.	Total Outstanding guarantee (of which guarantees on accounts of budgeted borrowing and SPV borrowing)	130.38	131.97	196.31	118.26	118.26	118.26	118.26
C.	Capital Account:							
1.	Capital Outlay	466.44	544.24	332.95	621.14	393.87	472.38	550.89
2.	Disbursement of Loans and Advances	0.25	6.12	9.07	17.38	25.17	25.17	25.17
3.	Recovery of Loans and Advances	24.01	27.52	25.30	28.22	30.01	30.01	30.01
4.	Other Capital Receipts	--	--	--	--	--	--	--
5.	Transfer to Contingency Funds	--	--	--	--	200.00	--	--
D	Gross Fiscal Deficit: (A8 + C3 + C4) – (A16+C1+C2+C5)	(-191.02)	(-391.49)	(-131.49)	(-371.51)	(-411.51)	(-162.00)	(-180.00)
E.	GSDP at current prices	3059.47	3411.66	3809.16	3809.16	4266.73	4778.74	5352.19
	Actual/Assumed Growth Rate (per cent)	10.70	14.29	11.65	11.65	12.01	12.00	12.00
F.	Indicators as per cent of GSDP:							
1.	Own Tax Revenue (A1/E)	2.21	2.27	1.96	2.49	2.73	2.93	3.16
2.	Own Non-Tax Revenue (A2/E)	4.36	3.82	3.08	4.24	4.25	4.22	4.19
3.	Total Central Transfer (A7/E)	57.79	53.70	53.19	64.20	63.56	61.44	57.80
4.	Total Revenue Expenditure (A16/E)	56.13	55.94	53.36	64.66	66.37	62.19	58.31
5.	Revenue Surplus/Deficit (A19/E)	8.23	3.85	4.86	6.27	4.16	6.39	6.84
6.	Gross Fiscal Deficit*	(-) 5.37	9.91	3.00	8.48	8.46	3.00	3.00
7.	Outstanding debt and Liabilities (B1/E)	91.86	89.76	84.89	86.01	78.95	73.88	69.32

* GSDP estimated by TFC taken into account for calculating Gross Fiscal Deficit as a percentage of GSDP; TFCs comparable series are 2006-07 - ₹ 3,557.00 crore, 2007-08 - ₹ 3,949.00 crore, 2008-09 - ₹ 4,383.00 crore and 2009-10 - ₹ 4,865.00 crore. By application of the normal growth rates of 11 per cent, the GSDP for the next two years are projected as 2010-11 - ₹ 5,400.00 crore and 2011-12 - ₹ 5,994.00 crore.

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(Reference: Paragraph-1.1; Page-1)

Abstract of Receipts and Disbursements for the year 2009-10

(₹ in crore)

Receipts			Disbursements				
2008-09		2009-10	2008-09		2009-10		
					Non-Plan	Plan	Total
Section –A: Revenue							
2653.13	I. Revenue receipts	2963.51	2313.80	I. Revenue expenditure	1805.35	897.35	2702.70
94.62	Tax Revenue	107.58	803.75	General Services	925.47	22.20	947.67
158.67	Non Tax Revenue	126.51	898.19	Social Services	496.72	608.96	1105.68
383.39	State's Share of Union Taxes and Duties	394.53	398.77	Education, Sports, Art and Culture	264.92	223.57	488.49
733.84	Non-Plan grants	725.33	170.93	Health and Family Welfare	61.44	190.39	251.83
919.61	Grants for State Plan Scheme	1338.59	118.01	Water Supply, Sanitation, Housing & Urban Development	55.64	83.64	139.28
305.16	Grants for Central and Centrally Sponsored Plan Schemes	233.68	5.46	Information and Broadcasting	3.86	2.29	6.15
57.84	Grants for Special Plan Schemes	37.29	90.50	Welfare of ST, SC and OBC	83.63	56.40	140.03
			5.07	Labour and Labour Welfare	2.66	2.33	4.99
			103.55	Social Welfare and Nutrition	17.05	50.34	67.39
			5.90	Others	7.52	0	7.52
			611.86	Economic Services	383.16	266.19	649.35
			224.66	Agriculture and Allied Activities	133.25	111.50	244.75
			41.86	Rural Development	7.59	27.54	35.13
			35.02	Special Areas Programmes	0	31.64	31.64
			4.15	Irrigation and Flood Control	1.78	3.55	5.33
			165.85	Energy	139.11	31.61	170.72
			29.58	Industry and Minerals	15.33	18.66	33.99
			69.28	Transport	62.05	15.35	77.40
			4.95	Communication	0	5.62	5.62
			2.56	Science, Technology and Environment	0.27	2.29	2.56
			33.95	General Economic Services	23.78	18.43	42.21
				Grants- in- aid and contributions	-	-	-
	II. Revenue deficit carried over to Section B		339.33	II. Revenue surplus carried over to Section B			260.81
2653.13	Total (A)	2963.51	2653.13	Total (A)			2963.51

Receipts			Disbursements				
2008-09		2009-10	2008-09		2009-10		
					Non-Plan	Plan	Total
Section – B: Others							
239.77	III. Opening Cash balance including Permanent Advances and Cash Balance investment	175.69		III. Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00
	IV. Miscellaneous Capital receipts		441.04	IV. Capital Outlay	107.37	465.43	572.80
			19.79	General Services	0.00	25.99	25.99
			92.94	Social Services	1.61	148.61	150.22
			6.90	Education, Sports, Art and Culture	0.00	38.37	38.37
			4.11	Health and Family Welfare	0.00	0.00	0.00
			72.75	Water Supply, Sanitation	1.61	109.64	111.25
			0.49	Information and Broadcasting	0.00	0.24	0.24
				Welfare of SC, ST and OBC	0.00	0.00	0.00
			8.69	Social Welfare and Nutrition	0.00	0.36	0.36
				Others	0.00	0.00	0.00
			328.31	Economic Services	105.76	290.83	396.59
			86.78	Agriculture and Allied Activities	105.76	8.37	114.13
			8.36	Rural Development	0.00	5.48	5.48
			58.61	Special Areas Programmes	0.00	22.01	22.01
			75.10	Irrigation & Flood Control	0.00	44.53	44.53
			34.78	Energy	0.00	83.63	83.63
			8.17	Industry and Minerals	0.00	1.63	1.63
			42.67	Transport	0.00	121.44	121.44
			13.84	General Economic Services	0.00	3.74	3.74
24.86	V. Recoveries of Loans and Advances	25.31	17.41	V. Loans and Advances disbursed			24.94
	From Power Projects			For Power Projects	0.00	0.00	0.00
2.84	From Government Servants	3.11	5.28	To Government Servants	0.00	0.00	19.77
22.02	From Others	22.20	12.13	To Others	0.00	0.00	5.17
339.33	VI. Revenue surplus brought down	260.81	0.00	VI. Revenue deficit brought down	0.00	0.00	0.00

Receipts			Disbursements				
2008-09		2009-10	2008-09		2009-10		
					Non-Plan	Plan	Total
105.77	VII. Public Debt Receipts	225.89	96.29	VII. Repayment of Public Debt	0.00	0.00	365.33
	External debt		0.00	External debt			0.00
99.58	Internal debt other than Ways and Means Advances & Overdraft	193.72	78.05	Internal debt other than Ways & Means Advances & Overdraft			346.47
	Net transaction under Ways and Means Advances including Overdraft			Net transaction under Ways and Means Advances including Overdraft			0.00
6.19	Loans and Advances from Central Government	32.17	18.24	Repayment of Loans and Advances to Central Government			18.86
	VIII. Appropriation to Contingency Fund		0.00	VIII. Appropriation to Contingency Fund			0.00
	IX. Amount transferred to Contingency Fund		0.00	IX. Expenditure from Contingency Fund			0.00
1500.75	X. Public Accounts receipts	2463.30	1480.05	X. Public Accounts Disbursements			2504.70
315.15	Small Savings and Provident Fund	396.79	127.27	Small Savings and Provident Fund			353.21
71.82	Reserve Funds	23.90	55.81	Reserve Funds			3.87
(-)113.57	Suspense and Miscellaneous	452.20	35.36	Suspense and Miscellaneous			622.74
927.81	Remittance	1113.78	999.74	Remittance			1153.74
299.54	Deposits and Advances	476.63	261.87	Deposits and Advances			371.14
	XI. Closing overdraft from Reserve Bank of India		175.69	XI. Cash Balance at end of 31-03-2009			(-)316.78
			0.00	Cash in Treasuries and Local Remittances			0.00
			(-) 85.10	Deposits with Reserve Bank			(-)130.87
			1.32	Departmental Cash Balance			1.32
			196.22	Cash Balance Investment			(-)266.48
			63.25	Investment of earmarked funds			79.25
2210.48	Total (B)	3151.00	2210.48	Total (B)			3151.00
4863.61	Grand Total (A)+(B)	6114.51	4863.61	Grand Total (A)+(B)			6114.51

APPENDIX - 1.3

(Reference: Paragraph-1.8.1; Page-33)

Assets and Liabilities of the Government of Mizoram as on 31st March 2010

(₹ in crore)

As on 31.03.09	Liabilities		As on 31.03.10
1490.39		Internal Debt	1337.64
	867.42	Market Loans bearing interest	808.81
	--	Market Loans not bearing interest	--
	282.39	Loans from Life Insurance Corporation of India	235.46
	0.07	Loans from General Insurance Corporation of India	0.07
	66.65	Loans from other Institutions	12.14
	59.98	Loans from NABARD	60.54
	34.17	Compensation and other Bonds	29.62
	0.24	Loans from NCDC	3.35
	27.22	Ways and Means Advances	27.22
	--	Overdrafts from Reserve Bank of India	--
	138.32	Special Securities to NSSF	146.50
	13.93	Other loans	13.93
546.45		Loans and Advances from Central Government	559.75
	--	Pre 1984-85 Loans	--
	41.78	Non-Plan Loans	41.05
	300.59	Loans for State Plan Schemes	318.25
	0.02	Loans for Central Plan Schemes	0.02
	18.28	Loans for Centrally Sponsored Plan Schemes	16.77
	17.81	Loans for Special Schemes	15.69
	167.97	Ways and Means Advances towards expenditure etc.	167.97
0.10		Contingency Fund	0.10
1222.99		Small Savings, Provident Funds, etc.	1266.57
352.53		Deposits	457.99
64.95		Reserve Funds	84.98
560.84		Suspense and Miscellaneous	390.28
929.22		Surplus on Government Account	1190.03
	339.33	Current year surplus	260.81
	589.89	Add Accumulated Surplus as on 31.03.08	929.22
5167.47		Total	5287.34

As on 31.03.09	Assets		As on 31.03.10
4602.84		Gross Capital Outlay on Fixed Assets	5175.64
	18.73	Investments in shares of Companies, Corporations, etc.	19.00
	4,584.11	Other Capital Outlay	5156.64
241.51		Loans and Advances	241.12
	1.61	Loans for Power Projects	1.60
	37.94	Other Development Loans	37.56
	196.05	Loans for Housing	179.40
	5.91	Loans to Government servants and Miscellaneous loans	22.56
1.84		Civil Advances	1.81
145.59		Remittance Balances	185.55
112.44		Cash Balance	(-) 396.03
	(-) 85.10	Cash in Treasuries and Local Remittances	(-) 130.87
	1.32	Departmental Cash Balance including Permanent Advances	1.32
	196.22	Cash Balance Investments	(-)266.48
63.25		Investment out of Reserve Fund	79.25
5167.47		Total	5287.34

APPENDIX - 1.4

(Reference: Paragraphs-1.4 and 1.8.2; Pages-9 and 33)

Time Series Data on State Government Finances

(₹ in crore)

	2005-06	2006-07	2007-08	2008-09	2009-10
Part A: Receipts					
1. Revenue Receipts¹	1,654 (49)	1,969 (54)	2,040 (44)	2,653 (62)	2964 (52)
(i) Tax Revenue	55.05 (3)	67.62 (3)	77.53 (4)	94.62 (4)	107.58 (4)
Taxes on Agricultural Income	0	0	0	0	0
Taxes on Sales, Trade, etc	41.59 (76)	53.72 (79)	62.04 (80)	77.51 (82)	85.94 (80)
State Excise	1.46 (3)	1.65 (2)	1.69 (2)	1.87 (2)	2.10 (2)
Taxes on Vehicles	4.35 (8)	5.01 (7)	5.37 (7)	5.50 (6)	6.71 (6)
Stamps and Registration fees	0.17 (0)	0.21 (0)	0.23 (0)	0.46 (0)	0.39 (0)
Land Revenue	1.59 (3)	0.73 (1)	1.48 (2)	1.63 (2)	2.76 (3)
Taxes on Goods and Passengers	0.99 (2)	0.98 (1)	1.07 (1)	1.43 (2)	1.39 (1)
Other Taxes	4.90 (9)	5.32 (8)	5.65 (7)	6.22 (7)	8.29 (8)
(ii) Non Tax Revenue	120.09 (7)	133.38 (7)	130.30 (6)	158.67 (6)	126.51 (4)
(iii) State's share of Union taxes and duties	225.83 (14)	288.05 (15)	363.35 (18)	383.39 (14)	394.53 (13)
Grants in aid from Government of India	1,252.68 (76)	1,479.90 (75)	1,468.56 (72)	2,016.45 (76)	2334.89 (79)
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	22.98	24.01	27.53	24.86	25.31
4. Total Revenue and Non-debt capital receipts (1+2+3)	1,676.98	1,993.01	2,067.53	2,677.86	2989.31
5. Public Debt Receipts	253.20 (7)	236.56 (6)	223.71(5)	105.77 (2)	225.89 (4)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	243.40	211.64	190.01	99.58	193.72
Net transactions under Ways and Means Advances and Overdrafts	0.00	19.59	23.98	0.00	0.00
Loans and Advances from Government of India	9.80	5.33	9.72	6.19	32.17
6. Total Receipts in the Consolidated Fund	1,930.18 (57)	2,229.57 (61)	2291.24 (50)	2,783.63 (65)	3215.20 (57)
7. Contingency Fund Receipts	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)
8. Public Account Receipts	1,463.54 (43)	1,425.61 (39)	2322.67(50)	1,500.75 (35)	2463.30 (43)
9. Total Receipts of the State (6+7+8)	3393.72	3655.18	4613.91	4284.38	5678.50
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	1,588.01 (47)	1,717.30 (47)	1908.39(44)	2,313.80 (53)	2702.70 (44)
Plan	539.94 (34)	595.81 (35)	649.08(34)	740.59 (32)	897.35 (33)
Non Plan	1,048.07 (66))	1,121.49 (65)	1259.31(66)	1,573.21 (68)	1805.35 (67)
General Services (including interest payments)	541.64 (34)	616.91 (36)	645.66(34)	803.75 (35)	947.67 (35)
Social Services	498.78 (31)	507.49 (30)	696.77(37)	898.19 (39)	1105.68 (41)
Economic Services	547.59 (34)	592.90 (35)	565.96(30)	611.86 (26)	649.35 (24)
Grants in aid and contributions	0	0	0	0	0

1 Figures shown are rounded figures. Actual figures are 1653.65, 1968.95, 2039.74, 2653.13 and 2963.51

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
11. Capital Expenditure	451.37 (13)	466.44 (13)	544.24 (12)	441.04 (10)	572.80 (9)
Plan	453.90 (101)	458.70 (98)	489.72 (90)	366.59 (83)	465.43 (81)
Non Plan	-2.53 (-1)	7.74 (2)	54.52 (10)	74.45 (17)	107.37 (19)
General Services	13.46 (3)	24.44 (5)	13.50 (2)	19.79 (4)	25.99 (5)
Social Services	89.95 (20)	122.03 (26)	105.94 (19)	92.94 (21)	150.21 (26)
Economic Services	347.96 (77)	319.97 (69)	424.80 (78)	328.31 (74)	396.60 (69)
12. Disbursement of Loans and Advances	34.09	0.25	6.12	17.41	24.94
13. Total (10+11+12)	2,073.47	2,183.99	2,458.75	2,772.25	3300.44
14. Repayments of Public Debt	98.50	110.95	143.96	96.29	365.33
Internal Debt (excluding Ways and Means Advances and Overdrafts)	79.76	79.34	83.61	78.05	346.47
Net transactions under Ways and Means Advances and overdraft	0	0	43.57	0	0
Loans and Advances from Government of India	18.74	31.61	16.78	18.24	18.86
15. Appropriation to Contingency Fund	0	0	0	0	0
16. Total disbursement out of Consolidated Fund (13+14+15)	2,171.97 (64)	2,294.94 (62)	2,602.71 (59)	2,868.54 (66)	3665.77 (59)
17. Contingency Fund disbursements	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)
18. Public Account disbursements	1,212.95 (36)	1,394.12 (38)	1,780.10 (41)	1,480.05 (34)	2504.70 (41)
19. Total disbursement by the State (16+17+18)	3,384.92	3,689.06	4,382.81	4,348.59	6170.47
Part C: Deficits					
20. Revenue Deficit (-) / Revenue Surplus (+) (1-10)	(+) 65.99	(+) 251.70	(+) 131.61	(+) 339.20	(+) 261.30
21. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-13)	(-) 396.49	(-) 190.98	(-) 391.22	(-) 94.39	(-) 311.13
22. Primary Deficit (21-23)	(-) 211.84	(+) 37.77	(-) 183.21	(+) 131.22	(-) 56.78
Part D: Other data					
23. Interest Payments (included in revenue expenditure)	184.65	228.75	208.01	225.61	254.35
24. Financial Assistance to local bodies etc.	137.61	128.37	148.00	139.75	447.23
25. Ways and Means Advances/ Overdraft availed (days)	8	8	3	0	19
Ways and Means Advances availed (days)	0.00	0.00	0.00	0.00	0.00
Overdraft availed (days)	0.00	0.00	0.00	0.00	0.00
26. Interest on Ways and Means Advances/Overdraft	0.03	0.00	2.04	0.00	8.63
27. Gross State Domestic Product (GSDP)	2957.91	3276.18	3802.42	4647.55	5619.41
28. Outstanding Fiscal liabilities (yearend)	2,952.94	3,095.52	3,378.04	3,614.06	3627.69
29. Outstanding guarantees (year-end) (including interest)	145.02	130.38	131.97	134.03	102.75

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
30. Maximum amount guaranteed (year-end)	269.73	249.23	231.95	305.13	189.03
31. Number of incomplete projects	7.00	0.00	0.00	13.00	48
32. Capital blocked in incomplete projects	97.08	0.00	0.00	930.94	306.23
Part E: Fiscal Health Indicators					
I - Resource Mobilisation					
Own Tax revenue/GSDP	1.86	2.06	2.04	2.04	1.91
Own Non Tax Revenue/GSDP	4.06	4.07	3.43	3.41	2.25
Central Transfers/GSDP	7.63	8.79	9.56	8.25	7.02
II - Expenditure Management					
Total Expenditure/GSDP	70.10	66.66	64.66	59.64	58.73
Total Expenditure/Revenue Receipts	131.32	116.55	127.58	108.12	123.68
Revenue Expenditure/Total Expenditure	76.59	78.63	77.62	83.46	81.89
Expenditure on Social Services/Total Expenditure	28.39	28.82	32.65	35.75	38.05
Expenditure on Economic Services/Total Expenditure	43.19	41.80	40.30	33.91	31.69
Capital Expenditure/Total Expenditure	21.77	21.36	22.13	15.91	17.36
Capital Expenditure on Social and Economic Services/Total Expenditure.	21.12	20.24	21.59	15.20	16.57
III - Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(+) 2.23	(+) 7.68	(+) 3.46	(+) 7.30	(+) 4.65
Fiscal deficit/GSDP	(-) 13.40	(-) 5.83	(-) 10.29	(-) 2.03	(-) 5.54
Primary Deficit (surplus)/GSDP	(-) 7.16	(+) 1.15	(-) 4.82	(+) 2.82	(-) 1.01
Revenue Deficit/Fiscal Deficit	(-) 16.64	(-) 131.79	(-) 33.64	(-) 359.36	*
Primary Revenue Balance/GSDP	(+) 9.25	(+) 15.40	(+) 9.66	(+) 12.69	(+) 9.63
IV - Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	99.83	94.49	88.84	77.76	64.56
Fiscal Liabilities/RR	178.53	157.21	165.59	136.23	122.39
Primary deficit <i>vis-à-vis</i> quantum spread	(-) 184.43	**	(-) 61.42	**	(-) 11.31
Debt Redemption (Principal +Interest)/ Total Debt Receipts	92.89	112.18	90.67	98.68	121.56
V - Other Fiscal Health Indicators					
Return on Investment	0	0	0	0	0
Balance from Current Revenue (Rupees in crore)	(-) 37.50	(+) 17.38	(+) 4.45	(-) 187.69	(-) 434.90
Financial Assets/Liabilities	1.06	1.13	1.14	1.22	1.29

* There was revenue surplus.

** There was primary surplus.

APPENDIX - 1.5*(Reference: Paragraph-1.6.2; Page-28)***Part A : Statement showing Efficiency of Expenditure use in Selected Social and Economic Services****(₹ in crore)**

Social/Economic Infrastructure	2008-09					2009-10				
	CE	TE				CE	TE			
		CE	RE	L&A	Total		CE	RE	L&A	Total
Social Services (SS)										
Education, Sports, Art and Culture	6.90	6.90	398.77	0.00	405.67	38.36	38.36	488.49	0.00	526.85
Health and Family Welfare	4.11	4.11	170.93	0.00	175.04	0.00	0.00	251.83	0.00	251.83
WS. Sanitation & HUD	72.75	72.75	118.01	0.00	190.76	111.25	111.25	139.28	5.05	255.58
Other Social Services	9.18	9.18	210.47	3.28	222.93	0.60	0.60	226.08	0.00	226.68
Total (SS)	92.94	92.94	898.18	3.28	994.40	150.21	150.21	1105.68	5.05	1260.94
Economic Services (ES)										
Agri. & Allied Activities	86.78	86.78	224.66	0.00	311.44	114.41	114.41	244.75	0.00	359.16
Irrigation and Flood Control	75.10	75.10	4.15	0.00	79.25	44.53	44.53	5.33	0.00	49.86
Power & Energy	34.78	34.78	165.84	0.00	200.62	83.63	83.63	170.73	0.00	254.36
Transport	42.67	42.67	69.29	0.00	111.96	121.44	121.44	77.40	0.00	198.84
Other Economic Services	88.99	88.99	147.92	8.85	245.76	32.59	32.59	151.14	0.12	183.85
Total (ES)	328.32	328.32	611.86	8.85	949.03	396.60	396.60	649.35	0.12	1046.07
Total (SS+ES)	421.26	421.26	1510.04	12.13	1943.43	546.81	546.81	1755.03	5.17	2307.01

- CE - Capital Expenditure.
TE - Total Expenditure.
RE - Revenue Expenditure.
L&A - Loans and Advances.

APPENDIX - 1.5

(Reference: Paragraph-1.6.2 ; Page-28)

Part B : Statement showing Efficiency of Expenditure use in Selected Social and Economic Services

(₹ in crore)

	2008-09			2009-10		
	Salary	Non-Salary	Total	Salary	Non-Salary	Total
Social Services (SS)						
Education, Sports, Art and Culture	282.20	116.57	398.77	337.37	151.12	488.49
Health and Family Welfare	82.42	88.51	170.93	95.55	156.28	251.83
WS. Sanitation & HUD	23.37	94.64	118.01	23.24	116.04	139.28
Other Social Services	21.60	188.87	210.47	31.21	194.87	226.08
Total (SS)	409.59	488.59	898.18	487.37	618.31	1105.68
Economic Services (ES)						
Agri & Allied Activities	80.38	144.28	224.66	93.41	151.34	244.75
Irrigation and Flood Control	2.57	1.58	4.15	2.84	2.49	5.33
Power & Energy	37.99	127.85	165.84	43.52	127.21	170.73
Transport	33.67	35.62	69.29	43.99	33.41	77.40
Other Economic Services	46.52	101.40	147.92	54.62	96.52	151.14
Total (ES)	201.13	410.73	611.86	238.38	410.97	649.35
Total (SS+ES)	610.72	899.32	1510.04	725.75	1029.28	1755.03

APPENDIX - 2.1

(Reference: Paragraph-2.3.1; Page-46)

Statement of various grants/appropriations where saving was more than ₹ one crore each or more than 12 per cent of the total provision

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue (Voted)					
1.	3	Council of Ministers	7.29	1.05	14.40
2.	4	Law and Judicial	11.46	2.88	25.13
3.	6	Land Revenue and Reforms	15.48	2.47	15.96
4.	7	Excise and Narcotic	14.83	1.68	11.33
5.	9	Finance	189.68	3.56	1.88
6.	11	Secretary Administration	99.22	54.53	54.96
7.	14	Planning and Programme Implementation	43.07	8.85	20.55
8.	15	General Administration Department	55.56	6.36	11.45
9.	16	Home	323.79	29.67	9.16
10.	17	Food, Civil Supplies and Consumer Affairs	75.73	6.61	8.73
11.	18	Printing and Stationery	9.56	1.38	14.44
12.	20	School Education	410.01	3.98	0.97
13.	21	Higher Technology, Education	73.89	6.45	8.73
14.	24	Medical and Public Health Services	285.87	34.04	11.91
15.	25	Water supplies & Sanitation	107.46	2.63	2.45
16.	27	District Council	147.05	7.03	4.78
17.	28	Labour And Employment	6.02	1.09	18.11
18.	29	Social Welfare	77.17	23.72	30.74
19.	31	Agriculture	171.14	102.37	59.82
20.	32	Horticulture	18.99	2.26	11.90
21.	33	Soil and Water Consumer	13.59	2.63	19.35
22.	34	Animal Husbandry	32.54	6.36	19.55
23.	35	Fisheries	14.16	3.35	23.66
24.	36	Environment and Forest	45.66	3.79	8.30
25.	37	Co-operation	11.40	1.46	12.81
26.	38	RD	79.59	26.69	33.53
27.	39	Power	174.72	4.21	2.41
28.	40	Industries	28.73	3.60	12.53
29.	42	Transport	25.74	3.38	13.13
30.	44	Trade and commerce	5.90	1.46	24.75
31.	45	Public Works	101.56	1.76	1.73
32.	46	UD and PA	28.01	7.30	26.06
33.	47	Minor Irrigation	6.63	1.31	19.76
34.		Public Debt (Charged)	275.23	4.38	1.59

(1)	(2)	(3)	(4)	(5)	(6)
Capital (Voted)					
35.	9	Finance	219.00	200.23	91.43
36.	16	Home	6.14	3.83	62.38
37.	17	Food, Civil Supplies and Consumer Affairs	240.63	32.94	13.69
38.	25	Water Supplies and Sanitation	61.41	1.03	1.68
39.	34	Animal Husbandry	1.06	1.06	100
40.	38	Rural Development	49.78	22.29	44.78
41.	39	Power	85.24	1.61	1.89
42.	42	Transport	3.62	1.21	33.43
43.	45	Public Works	203.54	11.33	5.57
44.	46	Urban Development and Poverty Alleviation	72.41	30.24	41.76
45.	47	Minor Irrigation	55.55	11.02	19.84
46.		Public Debt (Charged)	736.18	10.85	1.47
Grand Total			4721.29	701.93	

APPENDIX - 2.2

(Reference: Paragraph-2.3.3; Page-47)

Statement of various grants/appropriations where Expenditure was more than ₹ one crore each or more than 15 per cent of the total provision

(₹ in lakh)

Sl. No.	Grant No	Name of the Grant/ Appropriation with Major or Minor heads	Total Grant/ Appropriation	Expenditure	Excess Expenditure	Percentage
Revenue (Voted)						
1.	9	Finance 2071- 01 - 101 - (01) -Pension	3700.00	7598.97	3898.97	105.38
		2071- 01-115 - (01) - Leave Encashment	900.00	1693.86	793.86	88.21
		2071- 01-105 - (01) -Family Pension	2750.00	3210.90	460.90	16.76
		2071- 01-104 - (01) -Pension / Gratuities	2000.00	2211.59	211.59	10.58
		7610 - 203 - (01) -Advance for Purchase of Scooters	270.93	371.73	100.80	37.21
2.	14.	Planning & Programme Implementation 3275 - 800 - (03) - E - Governance	5.00	173.00	168.00	3360.00
3.	16	Home 2055 - 109 - 04 - D.E.F. Champhai	352.30	530.73	178.43	50.65
4.	20	2202 - 01 - 101 - (02) -Government Middle School	11111.71	11419.91	308.20	2.77
Total			21089.94	27210.69	6120.75	29.02
Capital (Voted)						
5.	29	Social Welfare 4235 - 02 - 800 - 01- Scheme under Article 275(1) (ACA)	0.00	36.16	36.16	--
Total			0.00	36.16	36.16	100.00
Grand Total			21089.94	27246.85	6156.91	29.19

APPENDIX - 2.3

(Reference: Paragraph-2.3.5; Page-47)

Statement showing the amount debited Department wise and credited in '8443'

(₹ in lakh)

Minor Heads of A/C	Opening Balance	Receipt	Payment	Closing Balance
101 - Revenue Deposits	15433.82	142.74	0	15576.56
102 - Customs & Opium Deposits	0.12	0	0	0.12
103 - Security Deposit	385.20	0	0	385.20
104 - Civil Court Deposit	0.81	0	0	0.81
106 - Personal Deposits	0.03	0	0	0.03
108 - Public Works Deposits	17108.02	27250.42	15275.47	29082.97
109 - Forest Deposits	(-) 961.46	1748.18	134.56	652.16
110 - Deposits of Police Funds	(-) 553.63	0	41.38	(-) 595.01
111 - Other Departmental Deposits	(-) 9842.43	4019.81	5993.68	(-) 11816.30
112 - Deposits for purchase etc in India	1.90	0	0	1.90
113 - Deposits for purchase etc. abroad	0.14	0	0	0.14
117 - Deposits for work done for public bodies or private individuals	943.30	0	0	943.30
120 - Deposits of Autonomous Districts & Regional Funds	745.07	13851.08	15180.15	(-) 584.00
121 - Deposits in connection with elections	0.62	0	0	0.62
800 - Other Deposits	11735.91	158.40	0	11894.31
Grand Total of 8443 - Civil Deposit	34997.42	47170.63	36625.24	45542.81

Source: Finance Account 2009-10, Vol.-II

APPENDIX - 2.4*(Reference: Paragraph-2.3.6; Page-48)***Excess over provisions relating to previous years requiring regularisation****(₹ in crore)**

Year	Number of grants/ appropriations	Grant/ Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2003-04	5	17, 22, 39, 43 & Public Debt	387.34	-
2004-05	6	1, 2, 4, 38, 39 & Public Debt	308.98	-
2005-06	5	4, 12, 16 ,33 & Public Debt	29.78	-
2006-07	2	38 & Public Debt	25.30	-
2007-08	4	4, 33, 36 & 38	13.92	-
2008-09	4	8, 9, 20, 30	30.13	-
Total	26		795.45	

APPENDIX - 2.5

(Reference: Paragraph-2.3.8; Page-49)

Unnecessary/Excessive/Inadequate supplementary provision (₹ 50 lakh and above)

(₹ in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)
A. Revenue (Voted)					
1	3	632.09	624.12	7.97	97.30
	Council of Ministers				
2	6	1358.26	1300.81	57.45	189.46
	Land Revenue & Reforms				
3	7	1403.75	1315.24	88.51	79.29
	Excise and Narcotics				
4	9	18869.90	18011.95	857.95	97.77
	Finance				
5	11	9686.43	4467.70	5218.73	235.15
	Secretariat Administration				
6	14	4239.05	3421.33	817.72	67.72
	Planning and Programme Implementation				
7	15	4951.90	4919.63	32.27	604.19
	General Administration Department				
8	16	30165.77	29411.66	754.11	2213.00
	Home				
9	20	37993.19	37802.90	190.29	3007.94
	School Education				
10	23	708.55	674.17	34.38	54.20
	Art and Culture				
11	24	27287.96	25182.70	2105.26	1299.23
	Medical and Public Health Services				
12	28	534.50	492.88	677.86	67.74
	Labour and Employment				
13	29	6023.47	5345.61	7790.42	1693.73
	Social Welfare				
14	31	14667.86	6877.44	30.83	2445.68
	Agriculture				
15	32	1704.18	1673.36	30.83	194.90
	Horticulture				

(1)	(2)	(3)	(4)	(5)	(6)
16	33	1270.25	1095.08	175.17	88.30
	Soil and Water Conservation				
17	34	2985.47	2617.32	368.15	268.12
	Animal Husbandry				
18	37	1087.60	993.54	94.06	52.08
	Co-operation				
19	38	7696.60	5290.02	2406.58	262.71
	Rural Development				
20	42	2265.05	2236.71	28.34	309.35
	Transport				
Total for Revenue (Voted)		175531.83	153754.17	21777.66	13327.86
B. Capital (Voted)					
21	34	0.00	0.00	0.00	106.00
	Animal Husbandry				
22	38	3130.44	2749.01	381.43	1847.20
	Rural Development				
23	42	256.80	241.03	15.77	105.60
	Transport				
24	46	6832.66	4216.99	2615.67	407.86
	Urban Development and Poverty Alleviation				
Total for Capital (Voted)		10219.90	7207.03	3012.87	2466.66
Grand Total		185751.73	160961.20	24790.53	15794.52

APPENDIX - 2.6

(Reference: Paragraph-2.3.8; Page-49)

Unnecessary/Excessive/Inadequate supplementary provision

(₹ in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Total Provision	Expenditure	Sup. Pro. Excess(+)/ Less(-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
A. Revenue (Voted)						
1	5 Vigilance	202.55	88.87	291.42	241.32	+50.10
2	13 Personnel & Administration	220.40	32.81	253.21	223.15	+30.06
3	17 Food, Civil, Supplies and Consumer Affairs	4789.97	2783.17	7573.14	6912.53	+660.61
4	19 Local Administration	1979.65	386.37	2366.02	2272.94	+93.08
5	21 Higher and Technical Education	6596.26	792.44	7388.70	6743.30	+645.40
6	22 Sports and Youth Services	3241.57	436.09	3677.66	3616.37	+61.29
7	25 Water Supplies and Sanitation	7791.35	2955.12	10746.47	10483.67	+262.80
8	27 District Council	13625.89	1079.49	14705.38	14002.71	+702.67
9	30 Disaster Management and Rehabilitation	839.65	4.37	884.02	828.78	+15.24
10	35 Fisheries	986.33	430.08	1416.41	1081.71	+334.70
11	36 Environment and Forest	3884.94	681.18	4566.12	4187.34	+378.78
12	39 Power	16569.00	902.88	17471.88	17050.69	+421.19
13	41 Sericulture	825.80	150.34	976.14	885.22	+90.92
14	43 Tourism	531.10	49.21	580.31	571.70	+8.61
15	45 Public Works	9724.97	430.78	10155.75	9979.45	+176.30
16	46 Urban Development and Poverty Alleviation	1828.53	972.55	2801.08	2071.53	+729.55
17	47 Minor Irrigation	459.20	203.50	662.70	531.57	+131.13
Total for Revenue (Voted)		74097.16	12379.25	86476.41	81683.98	+4792.43

(1)	(2)	(3)	(4)	(5)	(6)	(7)
B. Revenue(charged)						
18	10	299.70	16.70	316.40	310.86	+5.54
	Mizoram Public Service Commission					
19	Public Debt	25590.04	1933.37	27523.41	27085.25	+438.16
Total for Revenue (Charged)		25889.74	1950.07	27839.81	27396.11	+443.70
C. Capital (Voted)						
20	25	3089.97	3051.32	6141.29	6038.78	+102.51
	Water Supply & Sanitation					
21	39	6748.82	1775.22	8524.04	8362.57	+161.47
	Power					
22	45	12975.48	7378.60	20354.08	19220.61	+1133.47
	Public Works					
Total for Capital (Voted)		22814.27	12205.14	35019.41	33621.96	+1397.45
D. Capital (Charged)						
23	Public Debt	23665.37	13952.68	37618.05	36532.99	+1085.06
Total for Capital (Charged)		23665.37	13952.68	37618.05	36532.99	+1085.06
Grand Total		146466.54	40487.14	186953.68	179235.04	+7718.64

APPENDIX - 2.7

(Reference: Paragraph-2.3.9; Page-50)

Excess/Unnecessary/Insufficient re-appropriation of funds (₹ 10 lakh and above)

(₹ in lakh)

Sl. No.	Grant No.	Description	Budget provision	Re-appropriation	Total Grant	Total Expenditure	Final Excess(+)/ Saving (-)
1.	6.	Land Revenue & Reforms 2506-103(01)-Maintenance of Land Records	212.00	(+) 10.13	222.13	165.60	(-) 56.53
2.	6	Land Revenue & Reforms 2506-101(04) - NLUP	100.00	(-)0.03	99.97	79.97	(-) 20.00
3.	9	Finance 7610-202 (01) Advance for Motor Car	468.00	(-)168.56	299.44	149.77	(-) 149.67
4.	9	Finance 7610-203(01) Advance for Scooters	351.00	(-) 80.07	270.93	371.73	(+) 100.80
5.	11	Secretariat Admin 2052-090(01) - Secretariat Admin. Deptt.	3374.60	(-) 354.06	3020.54	2973.90	(-) 46.64
6.	16	Home 2055-Police-104(06) 3 rd IR Btn.	1910.42	(-)231.53	1678.89	1766.98	(+) 88.09
7.	16	Home 2055-101(03) - Sub. Jails	134.55	(-)26.30	108.25	71.94	(-) 36.31
8.	16	Home 2055-109(04) D.E.F. Champhai	343.40	(+) 8.90	352.30	530.73	(+) 178.43
9.	16	Home 2055-101(06)-VIP Security	584.85	(+)6.59	591.44	627.35	(+)35.91
10.	18	Printing and Stationery 2058-101(01) Forms and Stationery	223.88	(-) 6.21	217.67	158.70	(-) 58.97
11.	20	School Education 2202-02-109(01) Govt. High School	6562.43	(-) 339.55	6222.88	5067.46	(-) 1155.42
12.	20	School Education 2202-05-102(02) Appt of Modern Language Teachers	3066.70	(-)10.99	3055.71	2855.71	(-)200.00
13.	20	School Education 2202-01-104(01) Inspection	392.00	(-) 56.09	335.91	285.91	(-)50.00
14.	20	School Education 2202-01-101(02) Govt. Middle School	10787.63	(+)324.08	11111.71	11419.91	(+) 308.20
15.	20	School Education 2202-02-109(03) Govt. Hr. Sec. School	1151.10	(+) 110.91	1262.01	1162.01	(-) 100.00
Total			29662.56	(-) 812.78	28849.78	27687.67	(-) 1162.11

APPENDIX - 2.8

(Reference: Paragraph-2.3.10; Page-50)

Statement showing un-explained re-appropriation more than ₹ 50 lakh

(₹ in lakh)

Sl. No.	Grant No. and Name	Major Head	Total grant	Amount Re-appropriated		Reasons for re-appropriation
				Expenditure	Net Re-appropriated	
1.	16 - Home	2055-Police 001 (01) Direction	2703.31	1973.58	180.93	Not stated
		2055-Police 104 (01) 1 st Battalion	2008.45	1864.87	92.32	Not stated
		2055 104 (02) 2 nd Battalion	1978.00	1894.04	61.96	Not stated
		2055 003 (01) Police Training	521.65	716.15	194.59	Not stated
		2055 109 (09) Traffic Police	218.85	369.46	148.69	Not stated
		2055 114 (01) Wireless Organisation	17310.09	1868.83	142.04	Not stated
		2055 109 (08) D.E.F. Lawngtlai	328.80	400.57	71.62	Not stated
		2055 104 (07) 4 th IR Battalion	1591.00	1658.15	67.04	Not stated
2.	20 - School Education	2202 02-109 (01) Government High School	6562.43	5067.46	214.57	Not stated
		2202 101 (02) Government Secondary School	400.00	185.10	214.90	Not stated
		2202 05-102 (02) Appointment of Modern Language Teacher	3066.70	2855.71	153.91	Not stated
		2202 01-104 (02) Government Elementary	77.50	25.70	51.80	Not stated
		2202 02-109 (03) Government Higher Secondary School	1151.10	1162.01	110.91	Not stated
Total			37917.88	20041.63	1705.28	

APPENDIX - 2.9

(Reference: Paragraph-2.3.11; Page-50)

Results of review of substantial surrenders (more than 50 per cent of total provision) made during the year 2009-10

(₹ in lakh)

Sl. No.	Grant No.	Number and details of Grant/ Scheme	Total Provision	Amount of Surrender	Percentage of Surrender	Reasons/ Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	3	2013-101 (02) Salary of C.M.	22.50	11.54	51.29	Not Stated
2.	4	2014-105 (05) DJ Kolasib (Voted)	58.42	29.75	50.92	Non filling of Vacant post
3.	5	Vigilance 2070-104 (01) Director	10.00	10.00	100.00	Technical Reason
4.	8	Taxation 2040-101 (01) Firms and Societies	17.20	8.49	49.36	Not Stated
5.	9	Finance (Capital)	21900.00	20000.00	91.32	Not Stated
6.	14	Planning and Programme Implementation 3451-101-(02) Evaluation & Monitoring	776.80	627.47	80.78	Not Stated
		3451-102 (01) Planning and Machinery	40.42	23.66	58.54	Not Stated
		3275-800 (02) - Capacity Building (CSS) - E-Governance	20.00	15.20	76.00	-do-
		3275 (06)-800 (02) NEGAP (EAP)	394.00	259.60	65.89	-do-
7.	15	General Admin. Deptt. 2053-094 (14) D.C. Serchhip	52.20	28.34	54.29	Surplus Budget
8.	16	Home - 2055-001 (01) Direction (CSS)	256.20	256.20	100.00	Not Stated
		4055-211 (02) Building for Police Housing (Capital)	247.10	182.79	73.97	Late receipt of Estimated Sanction
		4055-211 (01) Building for Police Housing (Capital)	367.00	200.01	54.50	-do-
9.	20	School Education 2202-02-004 (03) - Information and Comm. Tech. (CSS)	301.50	191.15	63.40	Late in sanction
10.	24	Medical and Public Health Service 2210-01-110 (08) North Eastern Arrears	33.33	33.33	100.00	-do-
		2210-04-200 (01) National Mental Health Program Lunglei (CSS)	24.36	20.45	83.95	Non implementation of 6 th Pay Commission
		2210-01-110 (02) State Illness Fund	15.00	15.00	100.00	Non receipt of Govt. Sanction.
11.	28	Labour and Employment 2230-03-101 (01) Center of Excellence	46.00	46.00	100.00	Revalidation of fund for next year
12.	29	Social Welfare 2235-02-800-(01) Scheme under Article 275(1)	1186.86	984.23	82.93	Late approval of Project by GOI
		2235-60-800 (01) Minorities Concentration Districts (CSS)	200.10	200.10	100.00	Late receipt of Fund from GOI
		2235-03-102 (01) National Family Benefit Scheme	61.40	61.40	100.00	Late Approval of Sanction Proposal

(1)	(2)	(3)	(4)	(5)	(6)	(7)
13.	31	Agriculture (Revenue Voted)	17113.54	10223.06	59.74	--
14.	34	Animal Husbandry (Capital)	106.00	106.00	100.00	--
15.	35	Fisheries 2405-101(04) Intensive Aquaculture in Ponds and Tanks NFDB (CSS)	250.83	250.00	99.67	Non release of fund by NFDB
16.	36	Environment and Forest-2406-01-101(06)Development of Bamboo(CSS)	48.00	24.00	50.00	Due to more token provision of budget 2009-10
17.	38	Capital	4977.64	2228.63	44.77	--
		2505-01-702 (03) Assistance to Rural Housing	600.00	600.00	100.00	Non-passing of bills by treasury
		2575-06-101 (01) BADP under RD Deptt.	40.15	24.36	60.67	-do-
		2501-06-800 (04) Subsidy to DRDA	50.00	28.71	57.42	-do-
18.	40	Industries(Capital)	242.90	62.01	25.53	--
19.	42	Transport (Revenue)	2574.40	350.79	13.63	--
		Transport (Capital)	362.40	122.24	33.73	--
		5056-800 (01) Development of Inland Water Transport (CSS)	105.60	105.60	100.00	--
		5055-050(01) Construction of Office Building	10.00	10.00	100.00	--
20.	44	Trade and Commerce (Revenue)	589.72	147.68	25.04	-
21.	45	Public Works (Capital) 4055-800(01) Modernisation of Police force (CSS)	849.26	416.69	49.07	Non receipt of Sanction from Govt.
		4202-02-104(01) Setting up of Polytechnic, Kolasib (CSS)	200.00	200.00	100.00	-do-
		4202-02-104(02) Setting up of Polytechnic, Champhai (CSS)	200.00	200.00	100.00	-do-
		4202-01-203(06) Construction of Mizoram Law College (NLCPR)	100.53	100.53	100.00	-do-
		4202-04-105(01) Construction of Building (CSS)	20.00	20.00	100.00	-do-
22.	46	UDPA (Revenue)	2801.08	772.12	27.57	-
		UDPA (Capital)	7240.52	2994.23	41.35	-
		2217-01-001(1) Direction	1102.37	428.57	38.88	-do-
		2217-01-051(01) Const. NERUDP/ EAP	168.00	132.52	78.88	-do-
		2217-01-800(06) Cemetery	94.93	90.13	94.94	-do-
		4217-01-051(01) Const. of JNNURM-ACA	5033.00	2263.82	44.98	-do-
		4217-01-051(05) Other Construction	407.86	407.86	100.00	-do-
		4217-01-051(02) NERUDP-EAP	1075.00	322.51	30.00	-do-
Total			72394.12	45836.77	63.32	

APPENDIX - 2.10

(Reference: Paragraph-2.3.12; Page-51)

Surrenders in excess of actual savings

(₹ in lakh)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue – Voted					
1	4 - Law and Judicial	1145.60	287.58	287.87	0.29
2	8 - Taxation	747.31	63.43	69.65	6.22
3	13 - Personnel and Administrative Reforms	253.21	30.06	36.64	6.58
4	14 - Planning and Programme Implement	4306.77	885.44	1036.51	151.07
5	16 – Home	32378.77	2967.11	2982.52	15.41
6	24 - Medical and Public Health Sector	28587.19	3404.49	3436.81	32.32
7	25 - Water Supply and Sanitation	10746.47	262.80	365.30	102.50
8	26 - Information & Publicity	711.87	96.93	129.19	32.26
9	33 – Soil and Water Conservation	1358.55	263.47	264.00	0.53
10	36 - Environment and Forest	4566.12	378.78	379.04	0.26
11	38 - Rural Development	7959.31	2669.29	2670.30	1.01
12	40 – Industries	2873.40	360.02	404.71	44.69
13	41 – Sericulture	976.14	90.92	92.11	1.19
14	42 – Transport (Revenue)	2574.40	337.69	350.79	13.10
	42 – Transport (Capital)	362.40	121.37	122.24	0.87
15	43 - Tourism	580.31	8.61	12.04	3.43
16	44 - Trade and Commerce	589.72	146.25	147.68	1.43
17	45 - Public Works	10155.75	176.30	240.39	64.09
18	46 - Urban Development and Poverty Alleviation	2801.08	729.55	772.12	42.57
19	Public Dept	27523.41	438.16	592.62	154.46
Grand Total		141197.78	13718.25	14392.53	674.28

APPENDIX - 2.11

(Reference: Paragraph-2.3.12; Page-51)

Unexplained surrender more than ₹ 50 lakh

(₹ in lakh)

Sl. No.	Grant No.	Grant Name and Major Head	Total Grant	Expenditure	Amount Surrendered	Reasons
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	3	Council of Ministers 2052-090(18) Chief Ministers Secretariat	187.83	108.28	78.74	Not Stated
2.	8.	Taxation - 2040-001(02) Administration	454.75	364.61	45.52	Not Stated
3.	14.	Planning and Programme Implementation				
		3451-101(02) Evaluation and Monitoring	776.80	145.59	627.47	Not Stated
		3275-800(02) Capacity Building under E-Governance(EAP)	394.00	134.40	259.60	Not Stated
		3451-101(01) Plan Formulation	265.04	199.63	63.55	Not Stated
4.	15	General Administration 3053—Civil Aviation-60-101(01)- Communication	270.12	183.58	86.55	Not Stated
5.	16.	Home				
		2055-Police-104(05) 2 nd IR Battalion	2838.32	1639.59	1022.08	Not Stated
		2055-001(01) Direction	2703.31	1937.58	596.05	Not Stated
		2055-115(01) Modernisation	1140.85	583.12	557.10	Not Stated
		2055-001-(01) Direction (BLFM) (CSS)	256.70	--	256.20	Not Stated
		2055-104(08)-5 th IR Battalion	1571.00	1416.51	173.72	Not Stated
		2055-104(06)-3 rd IR Battalion	1910.42	1766.98	208.03	Not Stated
		2055-104(04)-1 st IR Battalion	1965.85	1849.32	155.16	Not Stated
		2055-113(02)-Uniforms (Mizoram Police)	686.79	588.85	98.24	Not Stated
		2055-101(03)- DSB Aizawl	189.80	127.68	52.87	Not Stated
		2055-101(02)-CID(Crime)	279.90	220.59	59.19	Not Stated
		2055-104(03)-3 rd Battalion MAP	2007.70	2045.34	50.45	Not Stated
6.	20.	School Education 2202-02-109(01) Government High School	6562.43	5067.46	124.98	Not Stated
		2202-01-101(01) Government Primary School	8596.30	7716.61	905.67	Not Stated
		2202-05-102(01) Appointment of Language Teachers (CSS)	323.08	--	187.98	Not Stated
		2202-01-102(02) Appointment of Modern Language Teachers	3066.70	2855.71	164.90	Not Stated
		2202-01-104(01)-Inspection	392.00	285.91	56.99	Not Stated
		2202-80-001(01) Direction and Administration	254.30	180.01	58.29	Not Stated
		2202-01-101(02) Government Middle School	10787.63	11419.91	97.83	Not Stated

(1)	(2)	(3)	(4)	(5)	(6)	(7)
7.	29	Social Welfare 2236-Nutrition-02-101((01)	2020.79	1489.95	530.84	Not Stated
8.	32.	Horticulture 2401-Crop Husbandry-001(02) Administration	1172.90	985.76	187.00	Not Stated
9.	34.	Animal Husbandry				
		2403-101(01) Hospital and Dispensary	973.20	836.82	140.36	--
		2403-001(02)-Administration	381.12	307.41	74.83	Not Stated
		2403-105(01) Piggery Development	195.98	122.80	72.62	Not Stated
		2403-102(01) Cattle Development	249.23	182.05	66.95	Not Stated
10.	36.	Environment and Forest				
		2406-Forestry and Wildlife-01- 001(01) Direction	762.52	607.44	150.63	Not Stated
11.	38.	Rural Development				
		2501-Special Programme for Rural Development-06-800(08) NREGS	2000.00	965.11	906.46	Not Stated
		2515-Other RD Programme-001(02) Administration	509.30	327.27	181.91	Not Stated
		2515-Other RD Programme-001(03) Block Level Administration	969.30	854.74	236.52	Not Stated
		2515-001(01) Direction	338.95	288.88	57.89	Not Stated
		4575-Capital outlay on other special areas Programme 06-101(01) BADP under RD Department	4180.20	2201.00	1979.20	Not Stated
12.	40.	Industries 2853-Non Ferrous Mining-02- 001(01) Direction	277.83	215.85	81.74	Not Stated
13.	42.	Transport 3055-Road Transport-001(02) Administration	654.75	563.58	87.16	Not Stated
		3055-001(03) General Administration	355.20	296.92	55.69	Not Stated
14.	46.	Urban Development and Poverty Alleviation				
		2217-Urban Development-01- 001(01)-Direction	1102.37	697.67	394.86	Not Stated
		2217-01-051(01)-NERUDP	168.00	35.58	132.52	Not Stated
		2217-01-800(06)-Cemetery	94.93	4.80	90.13	Not Stated
		2217-01-800(05) Administration (Sanitation)	401.00	355.04	50.41	Not Stated
		4217-01-051(01) Construction (JNNURM)	5033.00	2769.18	2268.82	Not Stated
		4217-01-051(05) Other Construction	407.86	--	407.86	Not Stated
4217-01-051(02) NERUDP (EAP)	1075.00	752.49	322.51	Not Stated		
Total			71205.05	55697.60	14056.21	

APPENDIX - 2.12*(Reference: Paragraph-2.3.13; Page-52)***Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered****(₹ in lakh)**

Sl. No.	Grant No.	Number and Name of grant/appropriation	Saving
Capital Voted			
1.	25	Water supply and sanitation	102.51
Total (Capital Voted)			102.51
Grand Total			102.51

APPENDIX - 2.13

(Reference: Paragraph-2.3.13; Page-52)

Details of saving not surrendered

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
Revenue (Voted)				
1	6-Land Revenue and Reforms	2.47	1.49	0.98
2	9-Finance	9.56	0.87	8.69
3	11-Secretariat Administration Department	54.54	5.36	49.18
4	15-Genaral Administration Department	6.36	5.47	0.89
5	17-Food, Civil Supplies and Consumer Affairs	6.61	5.25	1.36
6	18-Printing and Stationery	1.38	0.79	0.59
7	20-School Education	31.98	19.05	12.93
8	21-Higher and Technology Education	6.45	4.30	2.15
Capital (Voted)				
9	17-Food, Civil Supplies and Consumer Affairs	32.94	0.0053	32.93
10	25-Water Supply and Sanitation (CAP)	1.03	0.00	1.03
11	45-Public Works	11.33	10.47	0.86
12	47-Minor Irrigation	11.02	9.03	1.99
Total		175.67	62.09	113.58

APPENDIX - 2.14*(Reference: Paragraph-2.3.14; Page-53)***Rush of Expenditure****(₹ in crore)**

Sl. No.	Grant Number and Name	Head of account Scheme/ Service	Expenditure incurred during Jan-March 2010	Expenditure incurred in March 2010	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March, 2010	March, 2010
1.	16 - Home	2055	77.42	39.87	263.10	29.43	15.15
2.	20 - School Education	2202	158.07	107.01	440.98	35.85	24.27
	21 - Higher & Technical Education						
3.	24 - Medical & Public Health Services	2210	160.58	141.88	234.97	68.34	60.38
4.	25 - Water Supply & Sanitation	2215	56.00	42.77	140.91	39.74	30.35
5.	26 - Information & Publicity	2220	6.71	5.44	16.86	39.80	32.27
6.	29 - Social Welfare	2235	18.23	13.13	39.93	45.65	32.88
	30 - Disaster Management & Rehabilitation						
	16 - Home						
	9 - Finance						
7.	31 - Agriculture	2401	60.81	55.49	85.36	71.24	65.01
	32 - Horticulture						
8.	34 - Animal Husbandry	2403	10.33	7.73	25.03	41.27	30.88
9.	38 - Rural Development	2515	5.20	3.49	14.71	35.35	23.73
10.	40 - Industries	2851	14.42	11.59	30.86	46.73	37.56
Total			567.77	428.40	1292.71		

APPENDIX - 2.15

(Reference: Paragraph-2.4.2; Page-55)

Statement showing un-reconciled during 2009-10

(₹ in crore)

Sl. No.	Major Head	Controlling Officers	Amount not reconciled	
			Receipts	Payment
1.	4408	Dir. of F & CS	--	62.72
2.	2040	Comm. of Taxes	--	6.82
3.	2055 4055	DG of Police	--	281.61
4.	2230	Dir. of Arts & Culture	--	0.06
5.	4425	Registrar of Co-Operative Societies	--	0.48
6.	3053	Secy. GAD	--	11.15
7.	4235	Dir of Social Security & Welfare	--	0.36
8.	2702	Dir. of Minor Irrigation	--	1.48
9.	2435	Dir. of Trade & Commerce	--	0.27
10.	2015	Chief Electoral Officer	--	15.51
11.	2235	Secy. Social & Welfare	--	2.02
12.	0029	Dir. of Land Revenue	2.76	--
13.	0030 6003 6004 1601 0020 0021 0032 0037	Secy. Finance	2723.84	--
14.	0702	CE Minor Irrigation	0.008	--
15.	0071	Dir. of Accounts & Pension	0.80	--
16.	0435	Dir. of Agriculture	0.85	--
Total			2728.26	382.48

Source : Information furnished by A.G (A&E).

APPENDIX – 3.1*(Reference: Paragraph-3.3; Page-58)***Statement of Finalisation of Accounts and the Government Investment in
Departmentally managed Commercial and Quasi-Commercial Undertakings****(₹ in crore)**

Sl. No.	Name of the Undertakings	Accounts finalised up to	Investment as per the last accounts finalised	Remarks/Reasons for Delay in preparation of accounts
Department: Food, Civil Supplies and Consumer Affairs				
1	State Trading Scheme	2003-04	54.20	In spite of repeated reminders, the Department stated Proforma Accounts for the period from 2004-05 to 2009-10 would be submitted in due course (January, 2011).
Department: Transport				
2	Mizoram State Transport	2001-02	16.40	Proforma accounts for the period 2002-03 to 2006-07 furnished by the department had been returned as the accounts did not tally with the reconcile figures of Accountant General. Revised accounts are awaited (January, 2011).